



**THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE**



**ISO 9001:2015 Certified**

**NATIONAL BUREAU OF STATISTICS**

**REPORT OF THE CONTROLLER AND AUDITOR GENERAL ON THE  
FINANCIAL AUDIT FOR THE FINANCIAL YEAR ENDED 30 JUNE 2023**

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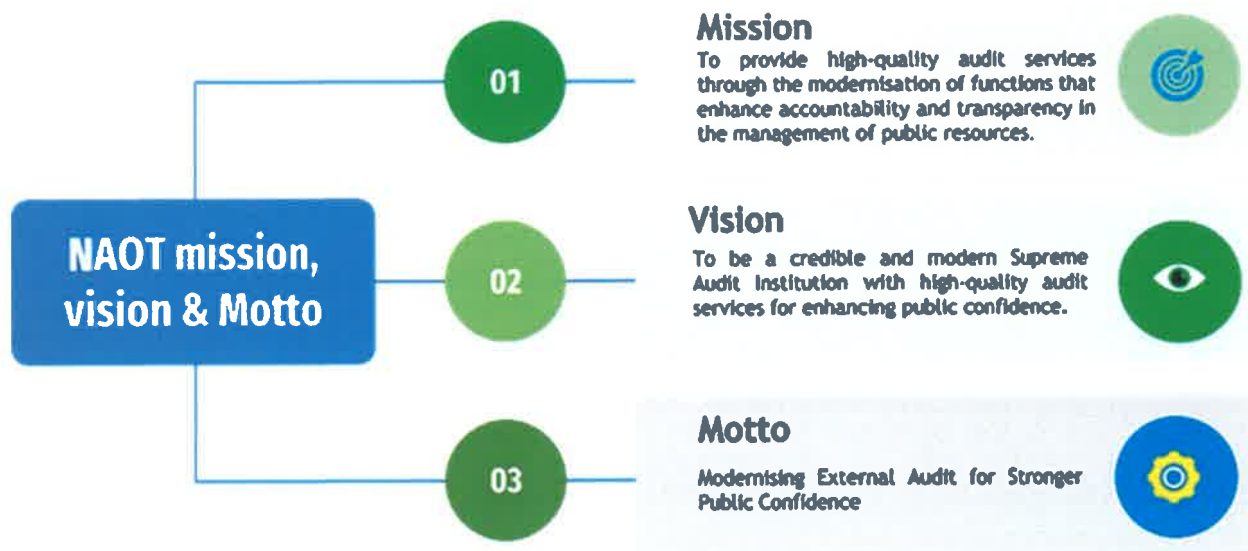
February 2024

AR/PA/NBS/2022/23

## About the National Audit Office

### Mandate

The statutory mandate and responsibilities of the Controller and Auditor-General are provided for under Article 143 of the Constitution of the United Republic of Tanzania of 1977 and in Section 10 (1) of the Public Audit Act, [CAP 418 R.E 2020]



### Independence and objectivity

We are an impartial public institution, independently offering high-quality audit services to our clients in an unbiased manner.

### Teamwork Spirit

We value and work together with internal and external stakeholders.

### Results-Oriented

We focus on achievements of reliable, timely, accurate, useful, and clear performance targets.



### Professional competence

We deliver high-quality audit services based on appropriate professional knowledge, skills, and best practices

### Integrity

We observe and maintain high ethical standards and rules of law in the delivery of audit services.

### Creativity and Innovation

We encourage, create, and innovate value-adding ideas for the improvement of audit services.

© This audit report is intended to be used by NBS Entity and may form part of the annual general report, which once tabled to National Assembly, becomes a public document; hence, its distribution may not be limited.

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## ABBREVIATIONS

<b>BOT</b>	Bank Of Tanzania
<b>CAG</b>	Controller and Auditor General
<b>IPSAS</b>	International Public Sector Accounting Standards
<b>ISSAIs</b>	International Standard of Supreme Audit Institutions
<b>MOFP</b>	Ministry Of Finance and Planning
<b>NBAA</b>	National Board of Accountants and Auditors
<b>NBS</b>	National Bureau of Statistics
<b>NHIF</b>	National Health Insurance Fund
<b>NSS</b>	National Statistical System
<b>OCGS</b>	Office of Chief Government Statistician
<b>SG</b>	Statistician General
<b>TZS</b>	Tanzania Shillings
<b>R.E</b>	Revised Edition



## REGISTERED OFFICE AND PRINCIPAL PLACE OF BUSINESS

### THE REGISTERED OF NBS MANAGEMENT :

P. O. Box 2683,  
64 Lusinde Road,  
41104 Tambukareli, Dodoma.

### MAIN BANKERS:

National Microfinance Bank (NMB) PLC  
P. O. Box 888,  
Dodoma, Tanzania

CRDB Bank PLC  
P. O. Box 913,  
Dodoma, Tanzania

Tanzania Commercial Bank  
P. O. Box 9102,  
Dar es Salaam, Tanzania

Bank of Tanzania  
P.O. Box 2303,  
Dodoma, Tanzania

National Bank of Commerce (NBC)  
P.O. Box 1863,  
Dar es salaam, Tanzania

### BUREAU SECRETARY:

MR. Oscar  
National Bureau of Statistics,  
P. O. Box 2683,  
Dodoma, Tanzania

### BUREAU AUDITOR:

Controller and Auditor General  
National Audit Office  
Ukaguzi Road, Tambukareli  
P. O. Box 950,  
Dodoma, Tanzania

## 1.0 INDEPENDENT REPORT OF THE CONTROLLER AND AUDITOR GENERAL

Chairperson,  
Governing Board,  
National Bureau of Statistics,  
Jakaya Kikwete Road,  
P.O. Box 2683,  
Dodoma, Tanzania.

### 1.1 REPORT ON THE AUDIT OF FINANCIAL STATEMENTS

#### Unqualified Opinion

I have audited the financial statements of National Bureau of Statistics, which comprise the statement of financial position as at 30 June 2023, and the statement of financial performance, statement of changes in net assets and cash flow statement and the statement of comparison of budget and actual amounts for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly in all material respects, the financial position of National Bureau of Statistics as at 30 June 2023, and its financial performance and its cash flows for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS) Accrual basis of accounting

#### Basis for Opinion

I conducted my audit in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the section below entitled, “Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements”. I am independent National Bureau of Statistics in accordance with the International Ethics Standards Board for Accountants’ Code of Ethics for Professional Accountants (IESBA Code) together with the National Board of Accountants and Auditors (NBAA) Code of Ethics, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. I have determined that there are no key audit matters to communicate in my report.



## Other Information

Management is responsible for the other information. The other information comprises the Trustees' Report, statement of Trustees' responsibility, and Declaration by the Head of Finance but does not include the financial statements and my audit report thereon which I obtained prior to the date of this auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed on the other information that I obtained prior to the date of this audit report, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the entity's financial reporting process.

## Responsibilities of the Controller and Auditor General for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an audit report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the



aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my audit report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the entity to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are, therefore, the key audit matters. I describe these matters in my audit report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be



communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest of such communication.

In addition, Section 10 (2) of the Public Audit Act, Cap 418 requires me to satisfy myself that the accounts have been prepared in accordance with the appropriate accounting standards.

## **1.2 REPORT ON COMPLIANCE WITH LEGISLATIONS**

### **1.2.1 Compliance with the Public Procurement laws**

**Subject matter: Compliance audit on procurement of works, goods and services**

I performed a compliance audit on procurement of works, goods and services in the National Bureau of Statistics (NBS) for the financial year ended 30 June 2023 as per the Public Procurement laws.

#### **Conclusion**

Based on the audit work performed, I state that procurement of works, goods and services of National Bureau of Statistics (NBS) is generally in compliance with the requirements of the Public Procurement laws.

### **1.2.2 Compliance with the Budget Act and other Budget Guidelines**

**Subject matter: Budget formulation and execution**

I performed a compliance audit on budget formulation and execution in National Bureau of Statistics (NBS) for the financial year 2022/23 as per the Budget Act and other Budget Guidelines.

#### **Conclusion**

Based on the audit work performed, I state that the Budget formulation and execution of National Bureau of Statistics (NBS) is generally in compliance with the requirements of the Budget Act and other Budget Guidelines.

Charles E. Kichere  
Controller and Auditor General,  
Dodoma, United Republic of Tanzania.  
February 2024



## 2.0 FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2023

### 2.1 INTRODUCTION

In compliance with the Public Corporations Act, 1992 and the Tanzania Financial Reporting Standard No. 1 on Directors' Report, the Directors submit their report and financial statements of the National Bureau of Statistics for the year ended 30 June 2023.

### 2.2 ESTABLISHMENT

The National Bureau of Statistics (NBS) is an Autonomous Public Office established by the Statistics Act, 2015 (Act No.9 of 2015). Before that, NBS was an Executive Agency established under the Executive Agencies Act No. 30, 1997 and its functions were governed by the Statistics Act, 2002. The transformation of NBS from an executive agency to an autonomous public office aimed at enhancing effectiveness and efficiency in the overall process of statistical production and coordination of National Statistical System (NSS) in the country.

### 2.3 OPERATIONAL OBJECTIVES OF THE BUREAU

The principal activities of NBS:

Under the Statistics Act 2015, NBS carries the following functions;

- a) Conduct population and housing census;
- b) Produce, coordinate, supervise and disseminate official statistics.
- c) Advise the Government and Public at large on all matters related to official statistics;
- d) Provide high quality, reliable, timely official statistics information to the public;
- e) Coordinate and supervise the National Statistical System in the country; and
- f) Organize and maintain central depository official statistics reports.

However, before performing functions which extend to Zanzibar, the NBS is required to make consultation with the Office of the Chief Government Statistician (OCGS), Zanzibar.

### 2.4 VISION

To become a one-stop centre for official statistics in Tanzania."

### 2.5 MISSION

"To produce quality official statistics and services that meet needs of national and international stakeholders for evidence-based planning and decision making".

### 2.6 COMPOSITION OF THE BOARD OF DIRECTORS

The enactment of the Statistics Act 2015 led to the establishment of the Governing Board. The members, who served the board during the financial year ended 30 June 2023 are:-

## NATIONAL BUREAU OF STATISTICS

**Table 1: Composition of Board of Directors**

S/N	Name	Title	Date of appointment	Date of termination	Age	Nationality	Qualification
1	Dr. Amina Suleiman Msengwa	Chairperson	September 2019	Sept 2025	48	Tanzanian	PhD-Statistics MA-Statistics BA-Statistics
2	Dr. Suleiman Magesa Missango.	Vice Chairperson	April 2022	April 2025	55	Tanzanian	PhD-Economics MA-Economics BA-Economics
3	Amb. Amina Salum Ali	Member	August 2021	August 2024	67	Tanzanian	MBA Marketing BA Economics
4	Dr. Tumaini Mujuni Katunzi	Member	April 2022	April 2025	49	Tanzanian	PhD-Management Science MBA-Finance Bsc. Agriculture
5	Mr. Andrew Juliana Mahiga - no longer member	Member	April 2022	April 2025	38	Tanzanian	Msc. Public Policy and Management BA. International Studies
6	Mr. Balandya Mayuganya Elikana - no longer member	Member	April 2022	April 2025	54	Tanzanian	MA-EPM BA-Economics
7	Mr. Royal John Lyanga	Member	April 2022	April 2025	53	Tanzanian	MA-Statistics, BA-Statistics
8	Mr. Malago Nicholas Malagashimba	Member	May 2021	April 2024	59	Tanzanian	MA. Economics BA. Economics
9	Ms. Sylvia Novatus Matiku	Member	May 2021	April 2024	46	Tanzanian	LLM LLB
10	Mr. Salum Kassim Ali	<i>Ex-officio</i> GS-OCGS, Zanzibar	June 2022	-	49	Tanzanian	MA. Statistics BSc. Maths and Statistics
11	Dr. Albina Chuwa	<i>Secretary</i> SG-NBS	April 2023	March 2025	63	Tanzanian	PhD-Demography

### a) Committee of the Board

As of the reporting date, the Board had three Committee Namely Audit Committee, Statistical Operations and Resource Mobilization Committee and Administration Committee. The powers, roles, and functions of the Committee are stipulated in the respective Committee Charters.

## NATIONAL BUREAU OF STATISTICS

**Table 2: Members of the Audit Committee**

S/n	Name	Position	Nationality
1.	Dr Tumaini M. Katunzi	Chairperson	Tanzanian
2.	Mr. Malago N. Malagashimba	Member	Tanzanian
3.	Mr. Salum K. Ali	Member	Tanzanian

**Table 3: Members of the Statistical Operations and Resource Mobilization Committee**

S/n	Name	Position	Nationality
1.	Dr Suleiman M Misango	Chairperson	Tanzanian
2.	Mr. Royal John Lyanga	Member	Tanzanian
3.	Mr. Balandya Mayuganya Elikana - no longer member	Member	Tanzanian

**Table 4: Members of the Administration Committee**

S/n	Name	Position	Nationality
1.	Amb. Amina Salum Ali	Chairperson	Tanzanian
2.	Mr. Andrew Juliana Mahiga- No longer member	Member	Tanzanian
3.			
4.	Ms.Sylvia Novatus Matiku	Member	Tanzanian

For Financial of 2022/23 The NBS Governing Board conducted four ordinary meetings of which amongst the agenda was the Implementation progress report of 2022 Population and Housing Census Commissar. The other ordinary sittings were dealt with Staff matters such as Approval of Annual Budget, Annual Performance and to own Audited Financial Statements for FY 2022/23, also discussed on how to mobilize resources for NBS operations. All matters tabled to the Board were pre-discussed by respective committee.

### b) The Management Team

The members of the Management Team who served the Bureau during the year and up to the date of this report are as follows:

**Table 5: List of Management Team**

No.	Name	Position	Education	Nationality
1	Dr. Albina Chuwa	SG	Doctorate in social science (Geography)	Tanzanian
2	Ruth Minja	Ag. DSSD	Msc. In Information Technology and Management	Tanzanian
3	Daniel Masolwa	DESD	Bachelor Arts - Statistics	Tanzanian
4	Emilian Karugendo	Ag. DSOD	Masters of Arts in Economics	Tanzanian
5	Daniel Ulindula Andrew	DCS	CPA (T), MBA- Finance	Tanzanian
6	Oscar Mangula	Secretary	LLM, LLB	Tanzanian

## NATIONAL BUREAU OF STATISTICS

No.	Name	Position	Education	Nationality
7	Stambuli Mapunda	PAM	Msc,HRM	Tanzanian
8	Esther Mnyagala	Ag.HPMU	Masters in Procurement and supplies	Tanzanian
9	Humphrey Msulwa	SIA	CPA(T), Masters in Corporate Management	Tanzanian

The management team led by the Statistician General takes overall responsibility for the Bureau, including responsibility for identifying key risk areas, considering significant financial matters, reviewing the performance of Management Business Plans and Budgets, ensuring that a comprehensive system of internal control policies and procedures is operative and for compliance with corporate governance principles.

### 2.7 OPERATIONAL AND FINANCIAL REVIEW

#### i. Financial Performance

During the year under review the Bureau's recognized total revenue was TZS 424.180 billion (2021/22: TZS 57.878 billion) where by the tremendous increase was due to Government grants released for the 2022 Population and Census. Expenses and Transfers during the reported period is TZS 420.084 billion (2021/22: TZS 53.333 billion). Approved budget for Other Charges for the same reported period was TZS 4 billion whereas actual amount received was TZS 2.5 billion (equivalent to 63% of approved budget). The liquidity ratios of the Bureau as at 30 June 2023 are as follows:

**Table 6: Ratio indicating the financial performance**

Description of ratio	2022/23	2021/22
Current ratio Current assets: current liabilities	1.04:1	1.03:1
Cash ratio Cash plus investments: current liabilities	1.01:1	0.98:1
Quick ratio Cash plus investments plus accounts receivable: current liabilities	1.00:1	1.11:1

#### ii. Operational Performance

During Financial Year 2022/23, NBS achieved noticeable progress in improving the quality of its statistical products and services as well as scaling up the efficiency of its operations in a timely manner. The Bureau also attained distinguishable performance of the 2022 Population and Housing Census which was mostly financed by the Government. However, NBS experienced challenges and constraints such as inadequate allocation of funds by Government to support Annual production of core statistics and others statistics.

#### iii. Intra entities Transaction and Balances

The Intra entities transaction and balances are disclosed in Note 5 to the Financial Statements.



#### iv. Current and Future Development

National Bureau of Statistics is focused on the evidence-based policymaking including the need to focus on development efforts on measurable results by various stakeholders. This focus is on the view of the whole National Statistical System (NSS). The future development is comprehensively focusing at strengthening the NSS through Institutional Reforms, Human Resource and Capacity Development, Development of Statistical Infrastructure, Data Development and Dissemination and Physical Infrastructure and Equipment.

### 2.8 KEY PERFORMANCE INDICATORS (KPI)

Based on NBS corporate objectives, the performance of the Bureau against its Key performance indicators was as follows:

Table 7: List of Key Performance Indicators

KPI	Targets	Actual	Achievements over targets (%)
a)) Number of staff who were sensitized to undergo voluntary HIV and AIDS testing.	217	260	120
b) Perception of stakeholders on corruption, number of corruption incidences reported, and number of staff sanctioned for involvement on corrupt practices within NBS.	0	0	-
c) Number of documents archived	33	47	142
d) National Consumer Price Index (NCPI), Harmonized CPI(HCPI) for SADC and International Comparison Program (ICP) produced on monthly and quarterly basis respectively			
- Monthly NCPI reports produced	12	12	100
- HCPI for SADC and ICP quarterly indices reports produced	12	12	100
e) Staff matters			
- Number of staff to be trained in short courses	100	87	878
- Number of staff to be trained in long course	15	20	140
- Number of staff promoted	61	50	82

### 2.9 EMPLOYEE WELFARE

#### i. Management and employee's relationship

The relationship between the NBS management and its employees continued to be good. Employees concerns raised during the year were resolved mainly through the use of consultative meetings involving the management, trade union and employees through workers' Council. As a result, health relationship continued to exist between management and the trade union.

## NATIONAL BUREAU OF STATISTICS

The relationship between employees and management continued to be good. Complaints are resolved through meetings and discussions. Work morale is good and there were no unresolved complaints from employee. Career progress is based on the individual initiative towards the fulfillment of their responsibilities complemented by the Bureau. The Bureau provides a number of facilities aiming at improving the working environment and living standards of its employees.

Such facilities include: transport and house allowance to senior management, medical services, Extra duty allowance, refreshments, employee training and development and leave travel assistance provided to employees in accordance with the Bureau's Staff Regulations in force.

### **ii. Medical Assistance**

All members of staff with a maximum number of four beneficiaries (dependants) were availed insurance cover with the National Health Insurance Fund (NHIF) for their medical services.

### **iii. Health and Safety**

Effective health, safety and risk management is a priority for the Bureau. The Bureau's safety management system delivers a safe working environment by continuous and effective assessment.

### **iv. Persons with Disabilities**

Applications for employment by disabled persons are always considered, bearing in mind the aptitudes of the applicant concerned.

In the event of members of staff becoming disabled, every effort is made to ensure that their employment with the Bureau continues and appropriate training is arranged. It is the policy of the Bureau that training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **v. Employees Benefit Plan**

The Bureau has an arrangement whereby the employer and employees make monthly contributions to pension schemes. Such contributions are mandatory and aggregate to twenty percent of the employee's basic salary. These contributions are made to Public Service Social Security Fund (PSSSF). Such contributions are recognized as social security costs.

### **vi. Training**

Various training was conducted during the referred period where by 87 employees, 20 employees and 14 employees attended short, long and inhouse trainings respectively in order to improve their productivity in different skills. Training was provided according to the need and importance to the bureau.

### **vii. Gender Parity**



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The Bureau is an equal opportunity employer. The Bureau strives to build a broad-based organization with balance in gender. The Bureau's workforce at the end of 2022/23 the workforce is 204 (120 males and 84 females) including three employees with physical disability; compared to 206(124 males and 82 female) in year 2021/22

Up to the end of the financial year ended 30 June 2023, the composition of males and females in various senior positions was as follows:

	Year ended 30 June 2023			Year ended 30 June 2022		
	Male	Female	Total	Male	Female	Total
SG	-	1	1	-		1
Directors	2	0	2			
Ag.Directors	1	1	2	3	1	4
Managers	4	3	7	9	4	13
Ag.Managers	2	2	4	4	0	4
Regional Statistical Managers	23	3	26	23	3	26

In carrying out its activities, the Bureau is required to comply with various statutory requirements including Laws and Regulations. Nothing has come to the attention of the Governing Board and Management Team to indicate noncompliance with statutory requirements.

### 2.10 RESOURCES

Employees with appropriate skills, experience and technical competence in running the business are the key resources available to the Bureau and they assist in pursuing the Bureau's business objectives. Other resources necessary for running the business includes the financial resources, transport facilities, ICT tools and equipment, and various computer software. MUSE system was used in preparing 2022/23 Financial Statement

### 2.11 CORPORATE SOCIAL RESPONSIBILITY (SCR)

The Bureau at its best level participates in Corporate Social Responsibility (CSR) activities and encourages its employees' initiatives as well to participate in CSR.

### 2.12 RELATED PARTY TRANSACTIONS

The related party transactions and balances are disclosed in Note 9 to the Financial Statements.

### 2.13 MAJOR STANDALONE ACTIVITIES PERFORMED DURING THE PERIOD

## NATIONAL BUREAU OF STATISTICS

A part from activities performed and incorporated in the financial statements for the year 2022/23, there are other activities/projects which are stand alone in terms of accounting, reports, and auditing as per bilateral agreement between Financier and URT(NBS). These activities/projects were operated outside MUSE. Hence, they are not part of financial statements prepared for the year under review. Total liabilities to NBS from those projects at the year-end 2022/23 amounts to TZS 1,632,928,488.54 as follows.

**Table 8: Major Standalone activities performed during the period**

S/N	Name	Account Number	Bank	OPENING BALANCE	RECEIPTS	SPENT	Balance as 30 June 2023
				TZS '000'	TZS '000'	TZS '000'	TZS '000'
1	NBS PROJECTS	20101100162	NMB	967,693	4,927,408	4,982,194	912,907
2	2002 UNDP POPULATION CENSUS	20101100108	NMB	105,375	-	101,637	3,738
3	NBS CENSUS AND SURVEY	20101000055	NMB	198,838	2,195,219	1,715,838	678,219
4	NATIONAL PANEL SURVEY	20101100235	NMB	50	-	-	50
5	THIS - ICAP FUNDS	20110018509	NMB	-	13,515,826	13,479,429	36,398
6	ICP AFRICA TZS	01J1021439700	CRDB	1,172	-	554	618
7	CENSUS AND SURVEY TECH	11103019315	NBC	893	-	-	893
8	TAN DEMOGRAPHIC HEALTH SURVEY	11103005584	NBC	103	-	-	103
9	DEVELOPMENT SUPPORT FOR STATISTICS	9.60001E+11	TIB	1,000,461	-	1,000,457	4
	<b>TOTAL</b>			<b>2,274,584</b>	<b>20,638,453</b>	<b>21,280,108</b>	<b>1,632,928</b>

### 2.14 COVID 19 PANDEMIC

During the reported period, the Bureau activities were improving amid the Covid-19 pandemic. Operations were excellent performed with very minimal impact of Covid - 19 pandemics. Health precautions and instructions issued by the Ministry of Health had effectively observed throughout the period, that is hand washing facilities, sanitizers and temperature check offered by the bureau.

### 2.15 2022 POPULATION AND HOUSING CENSUS

During the reported period the National Bureau of Statistics in collaboration with the Office of Chief Government Statistician - Zanzibar had conducted the 2022 Population and Housing Census by using tablets for the first time. This exercise is performed once in ten years covering the whole country. 209,480 tablets from the Ministry of Education, Science and Technology were used to conduct main Census enumeration all over the United Republic of Tanzania, the tablets have already returned to the respective ministry immediate after completion of enumeration exercise. A part from the Ministry of Education, Science and Technology, NBS and OCGS had also received another in kind assets and assistance from MDAs and Development partners (Note 15).

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### 2.16 AUDITOR

The Controller and Auditor General (CAG) is the statutory auditor of NBS by virtue of Article 143 of the Constitution of the United Republic of Tanzania (URT), and as amplified in Section 32(4) of the Public Audit Act, [CAP 418 R.E 2020] . Therefore, the audit of the Financial Statements of NBS for the year ended 30 June 2023 was carried out by the CAG.

### BY ORDER OF THE BOARD

Approved by the Board of Director on \_\_\_\_\_ and signed on its behalf by:

  
.....  
Dr. Amina S. Msengwa  
Chairperson

Date: .....

15/02/2024

  
.....  
Dr. Albina Chuwa  
Statistician General

Date: .....

15/02/2024

## NATIONAL BUREAU OF STATISTICS

### 3.0 STATEMENT OF RESPONSIBILITY BY THOSE CHARGED WITH GOVERNANCE FOR THE YEAR ENDED 30 JUNE 2023

The Board is required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Bureau as at the end of the financial year. They are also required to ensure that the Bureau keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Bureau. They are also responsible for safeguarding the assets of the Bureau.

The Board Members accept responsibility for the annual financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSASs). The Board Members are of the opinion that the financial statements fairly present the state of the financial affairs of the Bureau and of its deficit in accordance with International Public Sector Accounting Standards. The Board Members further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement. To enable the Board Members to meet these responsibilities they set effective manner.

The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the Bureau and all employees are required to maintain the highest ethical standards in ensuring the Bureau's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the Bureau is on identifying, assessing, managing and monitoring all known risks across the Bureau. While operating risk cannot be fully eliminated, the Bureau endeavours to minimise it by ensuring the appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Board Members are of the opinion, based on the information and explanations given by management that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss. Nothing has come to the attention of the Board Members to indicate that the Bureau will not remain a going concern for at least twelve months from the date of this statement.

The financial statements of the Bureau, as indicated above, were approved by the Governing Board on behalf by

.....  
Dr. Amina S. Msengwa  
Chairperson

Date: 15/02/2024

.....  
Dr. Albina Chuwa  
Statistician General

Date: 15/02/2024

## NATIONAL BUREAU OF STATISTICS

### 4.0 DECLARATION BY THE HEAD OF FINANCE FOR THE YEAR ENDED 30 JUNE 2023

The National Board of Accountants and Auditors (NBAA) according to the power conferred under the Auditors and Accountants (Registration) Act. No. 33 of 1972, as amended by Act No. 2 of 1995, requires financial statements to be accompanied with a declaration issue by the Head of Finance/ Accounting responsible for the preparation of financial statements of the entity concerned.

It is the duty of a Professional Accountant to assist the Governing Board/Management to discharge the responsibility of preparing financial statements of an entity showing true and fair view of the entity position and performance in accordance with applicable International Accounting Standards and Statutory financial reporting requirements. Full legal responsibility for the preparation of financial statements rests with the Governing Board as under Directors Responsibility statement on an earlier page.

I CPA. Daniel U. Andrew being the Head of Finance of the National Bureau of Statistics (NBS) hereby acknowledges my responsibility of ensuring that financial statements for the year ended 30 June 2023 have been prepared in compliance with applicable accounting standards and statutory requirements.

I thus confirm that the financial statements give a true and fair view position of NBS as on that date and that they have been prepared based on properly maintained financial records.

Signature:

Signed by:

Position:

NBAA Membership Number:

Date:



Daniel U. Andrew

Director of Corporate Services

GA 5394

15<sup>th</sup> February, 2024


## NATIONAL BUREAU OF STATISTICS


### 5.0 FINANCIAL STATEMENTS

#### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2023 TZS	2022 TZS
<b>ASSETS</b>			
<b>Current Asset</b>			
Cash and Cash Equivalents	62	112,509,591,933	99,876,739,344
Inventories	70	148,465,780	227,861,000
Prepayments	69	549,043,641	2,037,451,137
Receivables	67	2,721,212,247	2,633,998,889
<b>Total Current Asset</b>		<b>115,928,313,601</b>	<b>104,776,050,370</b>
<b>Non Current Asset</b>			
Intangible Assets	78	371,028,880	271,173,000
Property, Plant and Equipment	77	24,925,624,603	22,013,276,181
Work In Progress	82	0	66,387,190
<b>Total Non Current Asset</b>		<b>25,296,653,483</b>	<b>22,350,836,371</b>
<b>TOTAL ASSETS</b>		<b>141,224,967,084</b>	<b>127,126,886,741</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deferred Income	93	111,076,009,206	100,992,165,711
Deposits	94	0	24,971,000
Payables and Accruals	89	746,071,756	802,998,706
<b>Total Current Liabilities</b>		<b>111,822,080,962</b>	<b>101,820,135,417</b>
<b>TOTAL LIABILITIES</b>		<b>111,822,080,962</b>	<b>101,820,135,417</b>
<b>NET ASSETS</b>		<b>29,402,886,121</b>	<b>25,306,751,324</b>
<b>NET ASSETS/EQUITY</b>			
<b>Capital Contributed by:</b>			
Taxpayers/Share Capital		7,095,917,000	7,095,917,000
Accumulated Surpluses / Deficits		22,306,969,121	18,210,834,324
<b>TOTAL NET ASSETS/EQUITY</b>		<b>29,402,886,121</b>	<b>25,306,751,324</b>

The financial statement were approved and authorised for issue by the Board of Directors and signed on its behalf by

  
 .....  
 Dr. Amina S. Msengwa  
 Board Chairman  
 Date: 15/02/2024

  
 .....  
 Dr. Albina Chuwa  
 Statistician General  
 Date: 15/21/2024





## NATIONAL BUREAU OF STATISTICS

### STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 TZS	2022 TZS
<b>REVENUE</b>			
Fees, Fines, Penalties and Forfeits	19	22,533,347	12,883,920
Other Revenue	31	1,601,867,722	863,664,875
Revenue from Exchange Transactions	17	88,993,699	142,500,000
Revenue Grants	16	414,508,982,085	48,139,750,000
Subvention from other Government entities	32	7,957,765,244	8,719,715,928
<b>TOTAL REVENUE</b>		<b>424,180,142,097</b>	<b>57,878,514,723</b>
<b>EXPENSES AND TRANSFERS</b>			
Amortization of Intangible Assets	39	7,906,000	658,833
Depreciation of Property, Plant and Equipment	37	1,387,918,102	948,061,155
Loss on Disposal of Assets	44	404,797,104	0
Maintenance Expenses	36	195,757,174	727,006,251
Other Expenses	52	459,870,900	1,477,269,503
Use of Goods and Service	35	41,561,504,464	31,135,852,930
Wages, Salaries and Employee Benefits	34	12,211,124,422	18,947,172,021
Provision for impairment	70	109,994,266	0
<b>Total Expenses</b>		<b>56,338,872,432</b>	<b>53,236,020,693</b>
<b>Transfer</b>			
Other Transfers	60	363,745,134,867	97,251,500
<b>Total Transfer</b>		<b>363,745,134,867</b>	<b>97,251,500</b>
<b>TOTAL EXPENSES AND TRANSFERS</b>		<b>420,084,007,299</b>	<b>53,333,272,193</b>
<b>Surplus / Deficit</b>		<b>4,096,134,797</b>	<b>4,545,242,530</b>

The financial statement were approved and authorised for issue by the Board of Directors and signed on its behalf by

  
 Dr. Amina S. Msengwa  
 Board Chairman  
 Date: 15/02/2024

  
 Dr. Albina Chuwa  
 Statistician General  
 Date: 15/02/2024





## NATIONAL BUREAU OF STATISTICS

### STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2023

	Tax Payer's Fund (TZS)	Accumulated. Surplus (TZS)	Total (TZS)
Opening Balance as at 01 July 2022	7,095,917,000	18,210,834,324	25,306,751,324
Addition Capital Injected		0	
Other Reserve	0	0	
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus/ Deficit for the Year	0	4,096,134,797	4,096,134,797
Closing Balance as at 30 June 2023	7,095,917,000	22,306,969,121	29,402,886,121
Opening Balance as at 01 July 2021	7,095,917,000	13,665,591,795	20,761,508,795
Addition Capital Injected	0	0	
Other Reserve	0	0	
Other Appropriations	0	0	0
Minority Interest	0	0	0
Surplus/ Deficit for the Year	0	4,545,242,529	4,545,242,529
Closing Balance as at 30 June 2022	7,095,917,000	18,210,834,324	25,306,751,324

The financial statement were approved and authorised for issue by the Board of Directors and signed on its behalf by

  
 .....  
 Dr. Amina S. Msengwa  
 Board Chairman  
 Date: 15/02/2024


  
 .....  
 Dr. Albina Chuwa  
 Statistician General  
 Date: 15/2/2024

## NATIONAL BUREAU OF STATISTICS

### CASH FLOW STATEMENT FOR THE PERIOD ENDED 30 JUNE 2023

	Note	2022/23	2022
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>RECEIPTS</b>			
Subvention from other Government entities	98	35,135,541,695	8,719,715,928
Revenue Grants	99	395,000,705,194	136,317,881,390
Revenue from Exchange Transactions	17	88,993,699	142,500,000
Other Revenue	31	1,601,867,722	863,664,875
Increase in Deposit	61	0	24,971,000
Fees, Fines, Penalties and Forfeits	19	22,533,347	12,883,920
<b>Total Receipts</b>		<b>431,849,641,657</b>	<b>146,081,617,113</b>
<b>PAYMENTS</b>			
Wages,Salaries and Employee Benefits	100	12,148,594,422	18,947,172,021
Use of Goods and Service	101	41,578,796,342	34,659,061,406
Other Transfers	60	363,745,134,867	97,251,500
Other Expenses	102	666,081,662	674,270,310
Maintenance Expenses	36	195,757,174	727,006,251
Decrease in Deposit	61	24,971,000	0
<b>Total Payments</b>		<b>418,359,335,466</b>	<b>55,104,761,488</b>
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<b>13,490,306,191</b>	<b>90,976,855,624</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>			
<b>Investing Activities</b>			
Payment for Work in Progress		0	66,387,190
Advance Payment for Acquisition of Property Plant and Equipment		0	2,037,214,137
Acquisition of Property,Plant and Equipment	105	749,691,721	675,200,814
Acquisition of Intangibles	104	107,761,880	56,020,000
<b>Total Investing Activities</b>		<b>857,453,601</b>	<b>2,834,822,141</b>
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>		<b>857,453,601</b>	<b>2,834,822,141</b>
Net Increase		12,632,852,590	88,142,033,483
Cash and cash equivalent at beginning of period		99,876,739,343	11,734,705,860
Cash and cash equivalent at end of period		<b>112,509,591,933</b>	<b>99,876,739,343</b>

The financial statement were approved and authorised for issue by the Board of Directors and signed on its behalf by

  
 Dr. Amina S. Msengwa  
 Board Chairman  
 Date: 15/02/2024

  
 Dr. Albina Chuwa  
 Statistician General  
 Date: 15/2/2024

# NATIONAL BUREAU OF STATISTICS

## STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Original Budget TZS	Final Budget (B) TZS	Actual Amount on TZS	Variances TZS
<b>RECEIPTS</b>				
Fees, Fines, Penalties and Forfeits	0	0	22,533,347	(22,533,347)
Increase in Deposit	0	0	0	0
Other Revenue	0	0	1,601,867,722	(1,601,867,722)
Revenue from Exchange Transactions	656,368,181	656,368,181	88,993,699	567,374,482
Revenue Grants	0	0	395,000,705,194	(395,000,705,194)
Subvention from other Government entities	949,213,365,201	949,213,365,201	35,135,541,695	914,077,823,506
<b>Total Receipts</b>	<b>949,869,733,382</b>	<b>949,869,733,382</b>	<b>431,849,641,657</b>	<b>518,020,091,725</b>
<b>PAYMENTS</b>				
Decrease in Deposit	0	0	24,971,000	(24,971,000)
Maintenance Expenses	1,953,400,000	1,953,400,000	195,757,174	1,757,642,826
Other Expenses	3,133,460,851	3,133,460,851	666,081,660	2,467,379,191
Other Transfers	0	0	363,745,134,867	(363,745,134,867)
Use of Goods and Service	847,121,810,749	847,121,810,749	41,578,796,342	805,543,014,407
Wages,Salaries and Employee Benefits	95,029,853,844	95,029,853,844	12,148,594,422	82,881,259,422
Acquisition of Intangibles	0	0	107,761,880	(107,761,880)
Acquisition of Property,Plant and Equipment	2,631,207,938	2,631,207,938	749,691,721	1,881,516,216
Advance Payment for Acquisition of Property Plant and Equipment	0	0	0	0
Payment for Work in Progress	0	0	0	0
<b>Total Payment</b>	<b>949,869,733,382</b>	<b>949,869,733,382</b>	<b>419,216,789,067</b>	<b>530,652,944,315</b>
<b>Net Receipts/Payments</b>	<b>0</b>	<b>0</b>	<b>12,632,852,590</b>	<b>(12,632,852,590)</b>

Note: Reasons for 10% and above variance.

- (a) The Difference between budgeted and actual amount in receipts is contributed by the unfulfilled commitments made by external Financiers such as AfDB,DFID, WHO, WFP and some of the UN Agencies who pledged to support NBS in Various projects.

Dr. Amina S. Msengwa

Board Chairman

Date: 15/02/2024

Dr. Albina Chuwa

Statistician General

Date: 15/02/2024

## **6.0 NOTES TO THE FINANCIAL STATEMENTS**

### **GENERAL INFORMATION**

#### **1. Bureau and its Head Office information**

The National Bureau of Statistics is an autonomous public office under the Ministry of Finance and Planning, and it was established by the Statistics Act, 2015 (Act No.9 of 2015). Before that, NBS was an executive agency established under the Executive Agencies Act No. 30, 1997 and its functions were governed by the Statistics Act, 2002. Its role is to carry out essential statistical functions on behalf of the Government and the general public. NBS has regional offices all over Tanzania Mainland.

The Physical and post addresses of the Bureau are:

National Bureau of Statistics,  
P. O. Box 2683,  
Jakaya Kikwete Road,  
Dodoma, Tanzania.

#### **Going Concern**

The Bureaus Management has assessed the bureau's ability to continue as a going concern and it is satisfied that the Bureau has the resources to continue in its activities for the foreseeable future. Furthermore, Management is not aware of any material uncertainties that may cast significant doubt upon the Bureau's ability to continue as a going concern. Therefore, the financial statements have been prepared on a going concern basis on the basis that the Government of the United Republic of Tanzania will continue to provide subvention to keep the Bureau in operations

#### **2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### **(a) Basis of preparation**

The financial statements of the Bureau have been prepared in accordance with the International Public Sector Accounting Standards (IPSAS) Accrual basis and its interpretations adopted by the International Public Sector Accounting Board (IPSAB). The financial statements have been prepared under the historical cost convention except where otherwise stated in the accounting policies below. The financial statements are presented in Tanzania Shillings (TZS).

The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Bureau's accounting policies.

The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 3.



**i) Change Of System Used for Preparation of Financial Statements.**

The Bureau shifted the use of accounting system from Epicor 10.3 system to MUSE system at start of the year 2022/23 as per Government directives that require all government institutions to adopt MUSE in handling their transactions. This led to use of new chart of account compared to those of previous system which in turn made notes and presentation for Financial statements to change.

**ii) Reporting Period**

The reporting period for these financial statements is the financial year of the bureau which runs from 1 July 2022 to 30 June 2023.

**iii) New Standards on Issue**

There are two (2) new standards issued by the International Public Sector Accounting Standards Board (IPSAB) during the financial year 2022/23. The new standards are:

PSAS 41-Financial Instrument which was effective on 1 January 2023. The standard replaces IPSAS 29 and it set out requirements for recognition and measurement of financial instruments including impairment, de-recognition and general hedge accounting; and

IPSAS 42-Social Benefits, which was effective on 1 January 2023. The standard will help users of the financial statements to assess the nature of social benefits provided by the bureau, the features of the operations of social benefits and the impact of the social benefits on the bureau's financial performance, financial position and cash flows

**iv) Functional and presentation currency**

The Bureau has chosen Tanzania Shilling (TZS) as the functional currency reflecting the fact that it is the currency of primary economic environment in which the Bureau operates ("the functional currency") and the fact that substantially all of the capital and transactions are denominated in TZS. Therefore, the Bureau considers Tanzania Shillings to be the Bureau's functional and presentation currency.

**v) Transactions and balances**

Foreign currency transactions are translated into the Tanzanian Shillings using the exchange rates prevailing at the dates of the transactions. Monetary assets and liabilities at the statement of financial position date, which are expressed in foreign currencies, are translated in Tanzanian Shillings at the rate ruling at that date. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at the accounting period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statement of performance and other comprehensive income.

**b) REVENUE AND EXPENDITURE RECOGNITION**

**Revenue**

Revenue from Exchange Transactions are transactions in which one entity receives assets or services, or has liabilities extinguished and directly gives approximately equal value (primarily in form of cash, goods, services or use of assets) to another entity in exchange. NBS recognises revenue from provision of Conference facilities, sale of statistical publications and Miscellaneous fees, all resulted from the ordinary course of the Bureau's activities.

***Other revenue (Consultancy fee and miscellaneous income)***

Revenue from other statistical operations is recognised based on miscellaneous income and consultancy services performed from various projects during the period on an accrual basis with respect to the statutory guidelines of the Bureau.

**Revenue from Non-Exchange Transactions**

Non-exchange transactions are transactions in which one entity either receives value from another entity without directly giving approximately equal value in exchange or gives value to another entity without directly receiving approximately equal value in exchange.

***Amortisation of deferred revenue (Income from Grants)***

Deferred revenue is amortised and recognised as income on a straight-line basis over the estimate useful life of the related property, plant, and equipment. NBS receive both Monetary and Non-monetary grants. All Funds received by the NBS from the Government or other donors for meeting operating costs and expenses are credited to the statement of financial performance.

***Fees***

Revenue from fees, fines and penalties is recognised in the accounting period in which it is earned. NBS recognise revenue from permit fees

**Expenditure**

Expenditure/expenses are recognized in the financial statements on accrual basis when services are rendered, or goods supplied to the Bureau.

**c) Depreciation for Property and equipment**

Property and equipment are stated at cost net of accumulated depreciation and accumulated impairment losses, if any. Such costs include the cost of replacing part of the property, plant and equipment and borrowing costs for long-term construction projects if the recognition criteria are met. When significant parts of property, plant and equipment are required to be replaced at intervals, the Bureau recognises such parts as individual assets with specific useful lives and depreciation, respectively. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement cost if the recognition criteria are satisfied. All other repair and maintenance costs are charged to

statement of performance as and when incurred. Depreciation on property and equipment is computed on a straight-line method over the estimated useful lives of the assets.

The rates of depreciation used are as follows:

Office Buildings and Structures	2%
Motor vehicles ,Motorbikes and Bicycles	14.29%
Hardware Servers & Equipments	14.29%
Furniture and Fittings	20%
Computer and Photocopiers	25%
Land	0%
Other Equipment's	10%
Generator	6.67%

## **d) Derecognition of Property and equipment**

An item of property and equipment and any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of performance when the asset is derecognised. The assets' residual values, useful lives and methods of depreciation are reviewed at each financial year end and adjusted prospectively, if appropriate.

## **e) Inventories**

Inventories are valued at lower of cost and Current replacement cost (IPSAs 12). However, inventories for statistical data in form of publications were not part of the inventories.

## **f) Receivables**

Receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Receivable are amounts due from customers for services performed or amounts due from employees for car loans and advances issued to them. Trade receivables are recognized and carried at fair value.

A provision for impairment of receivables is established when there is objective evidence that the Bureau will not be able to collect all amounts due according to the original terms of receivables. Evidence of impairment may include indications that the debtor or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognized in the statement of performance.



When a trade receivable is uncollectible, it is written off against the allowance account for trade receivables.

### **g) Cash and Cash Equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

Cash and cash equivalents are stated in the Statement of Financial Position at face value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash in hand and deposits held with financial institutions.

### **h) Accounts Payable**

Accounts payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the business). If not, they are presented as non-current liabilities. Trade payables are recognized initially at fair value and subsequently measured at amortized cost using the effective interest method.

### **i) Provisions for liabilities**

Provisions for liabilities are recognized when the Authority has a present legal or constructive obligation because of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

### **j) Taxpayer's Fund**

Taxpayer's Fund is the fund contributed by the Government in establishing the Bureau; the fund is static since NBS Migrated to accrual accounting as per Treasury circular number 2, 2018/2019.

### **k) Employee benefits**

#### Defined Contribution plan

A defined contribution plan is a pension plan under which the Bureau pays fixed contributions into a separate entity. The Bureau has no legal or constructive obligations to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods. The Bureau has defined contribution plans to cater for pension obligations for the employees by paying on monthly basis agreed contributions to the Public Service Social Security Fund (PSSSF). The Bureau's contributions to the defined contribution scheme are charged to the income statement in the year to which they relate.

### 3. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Bureau's financial statement requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the reporting date. Uncertainty about these assumptions and estimates could require a material adjustment to carrying amount of the asset or liability affected in the future periods.

The following are the critical judgements and estimates that the directors have made in the process of applying the group's accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

#### Property and equipment

The rates issued by the Government (Treasurer Circular No.2 of 2018/19 and Note 2 'c') are adopted in property and equipment estimates, unless otherwise critical estimates may be made by the Management in determining the useful lives of Plant, property and equipment and their residual values.

### 4. FINANCIAL RISK MANAGEMENT

The Bureau's activities potentially expose it to a variety of financial risks, including credit risk and the effects of the changes in foreign currency exchange rates. The Authority's overall risk management programme takes account of the unpredictability of foreign exchange rate trends and seeks to minimise potential adverse effects on its financial performance.

#### a) Credit Risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the party to incur a financial loss. Credit risk arises from cash and cash equivalents, deposits with financial institutions and outstanding receivables. No collateral is held for any of the above assets and no receivables have had their terms renegotiated. All financial assets of the Bureau are neither past due nor impaired.

#### b) Liquidity Risk

Prudent liquidity risk management includes maintaining sufficient cash and cash equivalents, the availability of funding from an adequate amount of committed credit facilities and the ability to close out market positions. Management monitors rolling forecasts of the Bureau's liquidity reserve based on expected cash flows.

All financial liabilities are payable within one year. All the financial liabilities as at 30 June 2023 are due within 12 months and are equal to their carrying balances, as the impact of discounting is not significant.

c) Capital Risk Management

The Bureau's objectives when managing capital are to safeguard the Bureau's ability to continue as a going concern to meet the principal activities of the Bureau. The Bureau did not have loan as at 30 June 2023 (30 June 2022: Nil).

5. Intra entities Transaction and Balances

1.REVENUE INSTITUTION	AMOUNT (TZS)
AIR TANZANIA	800,000.00
ATTORNEY GENERAL	2,000,000.00
BANK OF TANZANIA	75,000,000.00
BARAZA LA UUGUZI NA UKUNGA TANZANIA	1,000,000.00
COPYRIGHT OFFICE OF TANZANIA	1,000,000.00
KIGAMBONI MUNICIPAL COUNCIL	2,000,000.00
MFUKO WA MAWASILIANO KWA WOTE	1,000,000.00
MINISTRY OF EDUCATION ,SCIENCE AND TECHNOLOGY	4,000,000.00
MINISTRY OF FINANCE AND PLANNING	9,200,000.00
MINISTRY OF HEALTH	5,000,000.00
MINISTRY OF LANDS	2,000,000.00
MINISTRY OF MINARALS RESOURCES	475,000.00
MPANGO WA TAIFA WA DAMU SALAMA	800,000.00
NATIONAL HEALTH INSURANCE FUND	13,500,000.00
NATIONAL INSTITUTE FOR MEDICAL RESEARCH	5,760,000.00
NATIONAL IRRIGATION COMMISSION	1,000,000.00
OFFICE OF SOLICITOR GENERAL (OSG)	2,000,000.00
RAS SHINYANGA	2,640,000.00
RUWASA	6,000,000.00

## NATIONAL BUREAU OF STATISTICS

TANZANIA AIRPORTS AUTHORITY	3,000,000.00
TANZANIA SHIPPING AGENCIES CORPORATION	30,676,296.00
TEACHERS' SERVICE COMMISSION (TSC)	1,000,000.00
TEMEKE MUNICIPAL	2,640,000.00
THE UNIVERSITY OF DODOMA	2,440,000.00
TUME YA UTUMISHI WA WALIMU	1,000,000.00
WAJIBU-INSTITUTE OF PUBLIC ACCOUNTABILITY	1,000,000.00
ENERGY AND WATER UTILITIES REGULATORY AUTHORITY	1,843,984.94
PREVENTION AND COMBATING OF CORRUPTION BUREAU(PCCB)	1,000,000.00
PUBLIC PROCUREMENT REGULATORY AUTHORITY (PPRA)	2,000,000.00
<b>TOTAL</b>	<b>181,775,280.94</b>

### 2. EXPENSES

INSTITUTION	AMOUNT (TZS)
ACCOUNTANT GENERAL DEPARTMENT	9,100,000.00
AIR TANZANIA CO LTD	25,362,600.00
ARDHI INSTITUTE MOROGORO	2,310,000.00
ARUSHA INTERNATIONAL CONFERENCE CENTRE	83,007,152.00
ARUSHA SUB TREASURY DEP EXP ELECT AC	8,492,916,692.50
ATS AVIATION ACCOUNT	255,585,542.80
BABATI WATER AND SANITATION AUTHORITY	2,800,000.00
CENTR FOR EDUCAT.DEVEL. IN HEALT ARUSHA	12,000,000.00
COLLEGE OF BUSSINESS EDUCATION	900,000.00
COMMISSIONER FOR DOMESTIC REVENUE	316,186,297.72
CONTROLLER AND AUDITOR GENERAL	90,000,000.00
CPS MISC DEPOSIT EXP ELECTRONIC ACCOUNT	11,877,526,475.96
DAR ES SALAAM SUB TREASURY DEPOSIT ACC	25,473,790,203.50
DAR ES SALAAM WATER SUPPLY & SANITATION AUTHORITY	212,712.15
DAS BAHU IMPREST ACCOUNT	9,000,000.00
DAS CHAMWINO IMPREST ACCOUNT	10,000,000.00
DAS CHEMBA IMPREST ACCOUNT	7,000,000.00
DAS DODOMA IMPREST ACCOUNT	35,000,000.00

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DAS KONDOA IMPREST ACCOUNT	8,000,000.00
DAS KONGWA IMPREST ACCOUNT	10,000,000.00
DAS LINDI IMPREST ACCOUNT	2,815,000.00
DAS MPWAPWA IMPREST ACCOUNT	8,000,000.00
DAWASA	2,161,814.25
DODOMA MAENDELEO ACCOUNT	1,850,946,000.00
DUWASA	9,288,707.40
E GOVERNMENT AUTHORITY	23,435,132.60
GEITA SUB TREASURY MSC DEP ELECT A/C	6,329,881,489.50
GEPG ARDHI INSTITUTE MOROGORO	560,000.00
GEPG NATIONAL ECONOMIC EMPOWERMENT COUNCIL	2,000,000.00
GOVERNMENT PRINTER REVENUE ACCOUNT	140,000.00
GOVERNMENT PROCUREMENT SERVICES AGENCY	2,463,894,864.28
ICT COMMISSION	2,000,000.00
ILALA NHIF COLLECTION ACCOUNT	8,425,530.00
IRINGA SUB TREASURY MSC DEP ELECT A/C	5,595,054,696.50
ISANGA PRISON STAFF CANTEEN	16,457,280.00
KAGERA SUB TREASURY MSC DEP ELECT A/C	10,014,705,427.50
KATAVI SUB TREASURY MSC DEP ELECT A/C	2,842,083,325.99
KIGOMA SUB TREASURY MSC DEP EXP ELECT A	8,881,535,824.50
KNJARO SUB TREASURY MSC DEP ELECT A/C	7,939,620,346.51
LGAS MISC DEPOSIT ACCOUNT	133,543,418,831.29
LINDI SUB TREASURY MSC DEP ELECT A/C	5,684,969,715.50
MANYARA SUB TREASURY MSC DEP EXP ELECT	6,593,936,212.40
MARA SUB TREASURY MSC DEP EXP ELECT A/C	7,799,329,553.50
MBEYA SUB TREASURY MSC DEP ELECT A/C	9,951,624,273.50
MOROGORO SUBTREASURY MISC DEPOSIT A/C	11,438,097,889.50
MOROGORO VOCATIONAL TEACHERS' TRAINING COLLEGE	9,900,000.00
MPANDA DISTRICT COUNCIL	1,500,000.00
MTWARA SUB TREASURY MSC DEP EXP ELECT A	8,240,403,124.50
MWALIMU JULIUS NYERERE LEADERSHIP SCHOO	1,300,000.00
MWZ. SUB TREASURY MIS DEP EXP ELECT AC	11,570,696,570.00
MZINGA CORPORATION	12,080,000.00
NATIONAL ARTS COUNCIL	100,000,000.00
NATIONAL AUDIT OFFICE	640,000.00
NATIONAL COLLEGE OF TOURISM	6,000,000.00
NATIONAL SOCIAL SECURITY FUND	3,540,000.00

## NATIONAL BUREAU OF STATISTICS

NBAA COLLECTION ACCOUNT	1,800,000.00
NGORONGORO CONSERVATION AREA AUTHORITY	2,761,200.00
NJOMBE SUB TREASURY MIS DEP EXP ELECT A	4,458,526,928.50
PRIME MINISTER'S OFFICE GOVE.PRINTER	3,780,000.00
PRIVATE CAPITAL FLOW PROJECT	34,821,000.00
PSPTB	2,650,000.00
PUBLIC PROCUREMENT REGULATORY AUTHORITY	750,000.00
PUBLIC SERVICE SOCIAL SECURITY FUND	63,982,800.00
PWANI SUB TREASURY MISC ACCOUNT	6,410,362,022.50
RITA TOWER RENT	57,565,116.00
RUKWA SUB TREASURY MSC DEP ELECT A/C	5,102,021,237.50
RUVUMA SUB TREASURY MISC DEPOSIT EXP AC	7,486,929,539.50
SHINYANGA SUB TREASURY MSC DEP ELECT A/C	5,526,897,384.50
SHIRIKA LA MAGEREZA	40,694,614.26
SHIRIKA LA UTANGAZAJI ZANZIBAR	6,000,000.00
SIMIYU SUB TREASURY MSC DEP ELECT A/C	5,734,089,811.50
SINGIDA SUB TREASURY MSC DEP EXP ELECT	6,150,210,613.50
SONGWE SUB TREASURY MSC DEP ELECT A/C	5,776,236,787.31
SUMA JKT GUARD LIMITED	78,920,449.15
TABORA SUB TREASURY MSC DEP ELECT A/C	9,234,919,403.50
TAGCO OPERATIONS ACC	13,500,000.00
TANESCO LIMITED	8,940,130.72
TANGA SUB TREASURY MSC DEP ELECT A/C	11,344,299,959.50
TANZANIA BROADCASTING CORPORATION	73,860,840.59
TANZANIA BUILDINGS AGENCY	3,031,507.07
TANZANIA ELECTRIC SUPPLY COMPANY LIMITED	81,937,181.28
TANZANIA LIBRARY ASSOCIATION	2,750,000.00
TANZANIA POSTS CORPORATION	178,982,250.00
TANZANIA PUBLIC SERVICE COLLEGE	21,950,000.00
TANZANIA RECORDS AND ARCHIVES MANAGEMENT PROFESSIONAL ASSOCIATION	4,950,000.00
TANZANIA STANDARD (NEWSPAPERS) LIMITED	5,799,156,362.00
TANZANIA TELECOMMUNICATION CORPORATION	128,236,366.47
TANZANIA TOURISM SECTOR SURVEY PROJECT	56,578,500.00
TANZANIA UNION OF GOVERNMENT AND HEALTH EMPLOYEES	1,000,000.00
TEMESA IRINGA	537,785.00
TEMESA RUKWA	3,642,500.00

TEMESA ARUSHA	9,206,162.51
TEMESA DAR ES SALAAM	2,949,349.76
TEMESA DODOMA	106,354,705.54
TEMESA DSM-MT DEPOT	14,004,505.50
TEMESA KIGOMA	997,985.00
TEMESA MANAGER M.T DEPOT	1,240,416.00
TEMESA MANYARA	6,088,835.30
TEMESA MBEYA	3,244,375.00
TEMESA NJOMBE	834,112.50
TEMESA PWANI	515,955.00
TEMESA SINGIDA	7,867,584.70
TEMESA TABORA	3,070,470.00
TEMESA MWANZA	2,896,900.00
THE INSTITUTE OF RURAL DEVELOPMENT PLANN	1,200,000.00
THE INSTITUTE OF ADULT EDUCATION	8,250,000.00
THE INSTITUTE OF INTERNAL AUDITORS TANZANIA	2,100,000.00
TOWER SERVICE CHARGE ACCOUNT	7,852,604.91
WORKERS COMPENSATION FUND	1,929,970.00
<b>TOTAL</b>	<b>361,749,015,507.92</b>

## 6. TAXPAYERS FUND

Taxpayer's Fund is the fund contributed by the Government in establishing the Bureau; the fund is static since NBS Migrated to accrual accounting as per Treasury circular number 2, 2018/19.

	2022/23	2021/22
	TZS	TZS
At 1 July	7,095,917,000	7,095,917,000
	<b>7,095,917,000</b>	<b>7,095,917,000</b>

## 7. ACCUMULATED SURPLUS

	2022/23	2021/22
	TZS	TZS
Surplus/(Deficit) Brought forward	18,210,834,324	13,665,591,795
Taxpayer's Fund Adjustment		



\*Prior year Adjustment for depreciation

**Total Adj. Accumulated Surplus**

Surplus/(Deficit) for the year 4,096,134,797 4,545,242,529

**Accumulated Surplus 22,306,969,121 18,210,834,324**

\*Prior year adjustment for depreciation was made to the assets that were overcharged to previous year asset Generator.

## 8. SOCIAL SECURITY CONTRIBUTIONS

The National Bureau of Statistics has defined employee benefit plan schemes. The NBS employees are members of the Public Service Social Security Fund (PSSSF) The Bureau and employees both contribute to the schemes on monthly basis. The employer's contribution is charged to the statement of financial performance when is payable.

The following are amount charged to the statement of financial performance as at 30 June 2023:

	2022/23	2021/22
	TZS	TZS
Public Service Security Pension Fund (PSSSF)	878,849,000	669,557,000
<b>Total</b>	<b>878,849,000</b>	<b>669,557,000</b>

## 9 RELATED PARTY TRANSACTIONS

A number of transactions engaged with related parties in the normal course of business. These include Directors' Fee for the Governing Board members, salaries to key management personnel and other services.

### Compensation of Key Management Personnel

	2022/23	2021/22
	TZS	TZS
Compensation of Key Management Personnel	192,000,000	192,000,000
Short term benefits paid to Directors	52,320,000	52,320,000
<b>Total</b>	<b>244,320,000</b>	<b>244,320,000</b>
Directors Fee	38,250,000	40,250,000
<b>Total</b>	<b>38,250,000</b>	<b>40,250,000</b>

The above benefits are part of the staff salaries and wages in NOTE 34

## 10 STAFF REMUNERATION

Staff Remuneration is the amount paid by NBS and MOFP as Staff salaries deductions charged to the statement of Financial Performance amounted to TZS 5,452,586,148 and Staff allowances which amount to TZS 551,476,000 that was paid during the year under review.

## 11 CONTINGENT LIABILITIES

As of 30 June 2023, the National Bureau of Statistics had no known contingent liability. All existing pending liabilities were appropriately disclosed in the financial statements.

## 12 ULTIMATE OWNER OF THE BUREAU

The Government of United Republic of Tanzania is the ultimate owner of the National Bureau of Statistics.

## 13 EFFECTS OF COVID-19

Compared to the previous year, during the Financial Year 2022/23, the effect of COVID 19 was negligible since all activities were performed as planned without being affected by the pandemic. However, the Bureau continued to take precautions on COVID 19 on day to day operations.

## 14. 2022 POPULATION AND HOUSING CENSUS

TZS 400,418,583,296 was received for Population and housing census preparatory activities up to 30 June 2023 and an opening balance of TZS 97,381,121,401.67 which makes a total of TZS 497,799,704,697.67 available for the 2022 Population and housing census. And TZS 412,189,107,000 spent and recognised the Statement of Performance and other comprehensive income under Non-Exchange Revenue (NOTE 16) during the reporting period.

## 15. ASSETS AND ASSISTANCE IN KIND

During the reported period the National Bureau of Statistics in collaboration with Office of the Chief Government Statistician - Zanzibar had conducted the 2022 Population and Housing Census by using tablets for the first time. 209,480 tablets from the Ministry of Education, Science and Technology they were used in main Census enumeration all over the United Republic of Tanzania. The tablets have already returned to the respective ministry immediate after enumeration exercise of the census. Apart from the Ministry of Education, Science and Technology, NBS and OCGS had received in kind assets and assistance as follows;

- 830 Tablets from UNICEF; -24-05-2022
- 600 Tablets from The Embassy of Korea; - 18-08-2022
- 200 Tablets from UN Women; - 25-06-2022
- 50 Tablets from the Embassy of China; -21-04-2022`
- 10 Laptops from Korea Statistics; -13-10-2022

## NATIONAL BUREAU OF STATISTICS

- Capacity Building (Technical assistance) from Korea Statistics;-14-07-2022 and
- 2 Used Motor vehicles from UNfPA-01-09-2021

	2022/23	2021/22
<b>16 - Revenue Grants</b>	<b>TZS</b>	<b>TZS</b>
Government Grant Development Foreign	0	22,373,448,000
Government Grant Development Local	412,094,638,150	24,728,518,000
Revenue Grants - Non Monetary	2,414,343,935	1,037,784,000
	<b>414,508,982,085</b>	<b>48,139,750,000</b>
<b>17 - Revenue from Exchange Transactions</b>		
Revenue from Conference Facilities	88,993,699	109,250,000
Revenue from Miscellaneous Fees- Exchange	0	20,130,000
Revenue from sales of Publications	0	13,120,000
	<b>88,993,699</b>	<b>142,500,000</b>
<b>19 - Fees, Fines, Penalties and Forfeits</b>		
Permit Fees	22,533,347	12,883,920
	<b>22,533,347</b>	<b>12,883,920</b>
<b>31 - Other Revenue</b>	<b>TZS</b>	<b>TZS</b>
Miscellaneous Revenue	353,587,087	114,330,000
Revenue from Consultancy Fees	1,248,280,635	749,334,875
	<b>1,601,867,722</b>	<b>863,664,875</b>
<b>32 - Subvention from other Government entities</b>	<b>TZS</b>	<b>TZS</b>
Government Grant Personal Emolument	5,453,866,348	5,009,414,203
Subvention Other Charges	2,503,898,896	3,710,301,725
	<b>7,957,765,244</b>	<b>8,719,715,928</b>
<b>34 - Wages,Salaries and Employee Benefits</b>		
Acting Allowance	9,685,000	53,724,600
Casual Labour Expenses	0	230,000
Civil Servants	5,452,586,148	5,009,414,203
Court Attire Allowance	1,000,000	0
Electricity	4,636,823	0
Extra-Duty	551,476,000	622,040,000
Food and Refreshment	17,395,370	1,414,976,564
Furniture Expenses	0	44,000,000
Honoraria	291,500,000	1,341,570,000
Housing Allowance discretionary Expenses	7,400,000	0
Housing allowance Expenses	81,400,000	88,800,000
Leave Travel	176,275,000	169,738,654
Medical and Dental Refunds	0	3,000,000
Moving Expenses	14,869,000	43,699,000
Non-Civil Servant Contracts	155,306,860	9,821,097,000
Outfit Allowance	3,900,000	0
Professional Allowances	0	10,350,000
Public Service Pension Fund (PSSSF)		
Expenses - Non Pension benefits (Imputed)	16,800,000	0

## NATIONAL BUREAU OF STATISTICS

	2022/23	2021/22
Sitting Allowance	5,414,073,221	257,425,000
Subsistence Allowance	2,361,000	0
Telephone	6,860,000	0
Transport Allowance	3,600,000	65,160,000
Water and Waste Disposal	0	1,947,000
	<b>12,211,124,422</b>	<b>18,947,172,021</b>

### 35 - Use of Goods and Service

Advertising and Publication - Communication & Information	250,000	1,412,094,000
Air Travel TicketsTraining - Foreign	0	2,530,000
Air Travel TicketsTravel - In - Country	26,189,212	376,089,000
Computer Supplies and Accessories	0	691,772,668
Conference Facilities	11,738,352,760	485,393,000
Courier Services	18,328,000	0
Diesel	1,199,740,170	2,992,026,166
Electricity - Utilities Supplies and Services	126,069,078	155,950,828
Entertainment - Hospitality Supplies And Services	9,250,000	328,434,000
Food and Refreshments	2,025,407,903	0
Ground travel (bus, railway taxi, etc)Travel - In - Country	2,291,719,258	1,546,610,357
Internet and Email connections	4,500,000	63,540,508
Mobile Charges	1,285,699,802	196,734,000
Office Consumables (papers,pencils, pens and stationaries)	83,765,472	501,239,520
Outsourcing Costs (includes cleaning and security services)	122,741,084	116,661,949
Per Diem - Domestic	20,635,264,716	21,306,317,248
Per Diem - Foreign	3,487,705	10,961,078
Posts and Telegraphs	0	2,309,750
Printing and Photocopy paper	1,950,000	0
Printing and Photocopying Costs	32,285,000	757,680,480
Publicity	1,811,638,613	0
Rent - Office Accommodation	0	3,000,000
Sporting Supplies	16,140,000	0
Subscription Fees	1,610,000	2,120,000
Telephone Charges (Land Lines)	89,406,017	57,716,784
Tuition Fees Training - Domestic	26,340,000	40,253,822
Water Charges	11,369,673	11,039,772
Water Transport	0	75,378,000
	<b>41,561,504,463</b>	<b>31,135,852,930</b>

### 36 - Maintenance Expenses

Air conditioners	13,467,400	10,217,000
Direct labour (contracted or casual hire) - Buildings	0	22,410,327

## NATIONAL BUREAU OF STATISTICS

	2022/23	2021/22
Electrical and Other Cabling Materials - Water and Electricity Installations	1,490,000	16,893,400
Mechanical, electrical, and electronic spare parts	0	1,800,000
Motor Vehicles and Water Craft	78,778,962	0
Outsource maintenance contract services - Buildings	17,649,080	0
Outsource maintenance contract services - Machinery, Equipment and Plant	18,750,266	0
Outsource maintenance contract services - Office Equipment and Appliances	23,142,404	0
Outsource maintenance contract services - Water and Electricity Installations	5,450,000	0
Paint and Weather Protection Coatings	0	2,232,000
Panel and body shop repair materials and services	2,128,423	0
Plumbing Supplies and Fixtures	34,900,639	14,929,444
Roofing Materials	0	86,176,056
Spare Parts - Vehicles and Transportation Equipment	0	249,443,025
TV sets and Radios	0	3,459,000
Tyres and Batteries	0	319,446,000
	<b>195,757,174</b>	<b>727,006,252</b>
<b>37 - Depreciation of Property, Plant and Equipment</b>		
Computers and Photocopiers Depreciation	547,653,004	56,827,000
Generators Depreciation	23,600,400	23,600,400
Hardware: servers and equipment (incl. desktops, laptops etc.) Depreciation	125,099,256	153,727,000
Motor vehicles, Depreciation	131,537,022	150,914,000
Motorbikes and bicycles Depreciation	5,129,503	5,129,502
Office buildings and structures	262,411,482	260,020,000
Office Furniture and Fittings Depreciation	281,045,182	286,551,000
Other Office equipment Depreciation	11,442,253	11,292,253
	<b>1,387,918,102</b>	<b>948,061,155</b>
<b>39 - Amortazation of Intangible Assets</b>		
Computer Software Amortization	7,906,000	658,833
	<b>7,906,000</b>	<b>658,833</b>
<b>44 - Loss on Disposal of Assets</b>		
Losses on disposal of property, plant and equipment	404,797,104	0
	<b>404,797,104</b>	<b>0</b>
<b>52 - Other Expenses</b>		
Audit fees Expenses	90,000,000	180,000,000
Bank Charges and Commissions	0	57,186,000
Burial Expenses	12,806,000	29,374,400
Consultancy fees	177,514,900	876,811,000
Director's Fee	38,250,000	113,393,000

## NATIONAL BUREAU OF STATISTICS

	2022/23	2021/22
Freight Forwarding and Clearing Charges	0	145,443,103
Sundry Expenses	141,300,000	75,062,000
	<b>459,870,900</b>	<b>1,477,269,503</b>
<b>60 - Other Transfers</b>		
Capital Transfer to NRD	0	97,251,500
Disbursement Capital Transfer	363,745,134,867	0
	<b>363,745,134,867</b>	<b>97,251,500</b>
<b>61 - Deposit</b>		
Unapplied Deposit Account Addition	24,971,000	(24,971,000)
	<b>24,971,000</b>	<b>(24,971,000)</b>
<b>62 - Cash and Cash Equivalents</b>		
BoT Ownsource Collection Account	1,433,282,726	1,060,381,660
Commercial Bank Balances	0	12,746,384,654
Development Expenditure Cash Account	110,989,874,149	85,179,998,302
Ownsource Collection Account - NBC	0	32,191,358
Ownsource Collection Account - NMB	0	957,454,126
Ownsource Development Expenditure	5,875,814	0
Ownsource Recurrent Expenditure GF	1,455,000	0
Recurrent Expenditure Cash Account	79,104,244	-99,670,756
	<b>112,509,591,933</b>	<b>99,876,739,344</b>
<b>67 - Receivables</b>		
Imprest Receivable - Staff	2,585,829,601	2,512,145,959
Other receivables	135,382,646	121,852,930
	<b>2,721,212,247</b>	<b>2,633,998,889</b>
<b>69 - Prepayments</b>		
Prepayments Assets - Monetary	2,037,214,137	2,037,214,13
Prepayments Assets - Monetary(Opening)	(1,488,170,496)	0
Prepayments Expense Opening	0	237,000
	<b>549,043,641</b>	<b>2,037,451,137</b>
<b>70 - Inventories</b>		
Building Addition	7,876,156	0
Consumables	250,583,890	227,861,000
Imparement of inventories	(109,994,266)	
	<b>148,465,780</b>	<b>227,861,000</b>



# NATIONAL BUREAU OF STATISTICS

## 77 - Property, Plant and Equipment-2023

	At 01-July-2022	Addition Monetary	Addition Non Monetary	Transfers	Adjustment	Disposal	30-Jun-2023	01-Jul-2022	Charge during Depreciation	Adjustment	Transfer	Disposal	30-June-2023	Carrying Value
<b>Descriptions</b>														
Acquisition of land	5,501,007,223	0	0	0	0	0	5,501,007,223	0	0	0	0	0	0	5,501,007,223
Computers and Photocopiers	1,806,497,000	696,530,591	726,142,618	0	0	0	3,229,170,209	756,052,000	547,653,004	0	0	0	1,303,705,004	1,925,465,205
Generators	354,006,000	0	0	0	0	0	354,006,000	94,401,199	23,600,400	0	0	0	118,001,599	236,004,401
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,148,362,000	0	0	0	0	0	1,148,362,000	794,303,000	125,099,256	0	0	0	919,402,256	228,959,744
Motor vehicles	7,865,264,863	0	2,895,270,881	415,758,315	608,589,023	1,814,890,368	9,138,476,084	5,485,160,000	131,537,022	608,589,023	10,961,210	1,814,890,368	4,399,434,467	4,739,041,617
Motorbikes and bicycles	66,849,006	0	0	0	0	0	66,849,006	44,193,701	5,129,503	0	0	0	49,323,204	17,525,802
Office buildings and structures	13,001,026,000	53,161,130	66,387,190	0	0	0	13,120,574,320	1,054,622,000	262,411,482	0	0	0	1,317,033,482	11,803,540,839
Office Furniture and fittings	1,490,917,000	0	267,571,218	0	0	0	1,758,488,218	1,061,175,000	281,045,182	0	0	0	1,342,220,182	416,268,036
Other Office equipment	114,423,000	0	0	0	0	0	114,423,000	45,169,010	11,442,253	0	0	0	56,611,263	57,811,738
<b>TOTAL</b>	<b>31,348,352,092</b>	<b>749,691,721</b>	<b>3,955,371,907</b>	<b>415,758,315</b>	<b>608,589,023</b>	<b>1,814,890,368</b>	<b>34,431,356,060</b>	<b>9,335,075,911</b>	<b>1,387,918,102</b>	<b>608,589,023</b>	<b>10,961,210</b>	<b>1,814,890,368</b>	<b>9,505,731,458</b>	<b>24,925,624,603</b>

77 - Property, Plant and Equipment

	At 01-July-2021	Addition Monetary Description s	Addition Non Monetary Descriptions	01 July 2022	01 July 2021	Charge during the year Depreciation	30-June-2022	Carrying Value
Generators	354,006,000	0	0	354,006,000	70,800,799	23,600,400	94,401,199	259,604,801
Computers and Photocopiers	704,362,000	652,199,413	449,935,587	1,806,497,000	699,224,662	56,827,000	756,051,662	1,050,445,338
Hardware: servers and equipment (incl. desktops, laptops etc.)	1,047,473,297	0	100,888,703	1,148,362,000	640,575,551	153,727,000	794,302,551	354,059,449
Land	5,491,681,356	9,325,867	0	5,501,007,223	0	0	0	5,501,007,223
Motor Vehicles	5,671,583,936	0	2,193,680,927	7,865,264,863	5,334,246,245	150,914,000	5,485,160,245	2,380,104,618
Motorbikes and bicycles	66,849,006	0	0	66,849,006	39,064,198	5,129,503	44,193,701	22,655,305
Office buildings and structures	12,312,508,413	13,675,534	674,842,052	13,001,026,000	794,601,499	260,020,000	1,054,621,498	11,946,404,502
Office Equipment	112,923,000	0	1,500,000	114,423,000	33,876,758	11,292,252	45,169,011	69,253,990
Office Furniture and Fittings	1,308,709,556	0	182,207,444	1,490,917,000	774,623,584	286,551,000	1,061,174,584	429,742,416
TOTAL	27,070,096,564	675,200,814	3,603,054,714	31,348,352,092	8,387,013,296	948,061,155	9,335,074,451	22,013,277,641

NOTE: The fixed asset register contains some assets which have been fully depreciated but they are still in use, categories of assets shown in the table below:

Summary of asset with zero netbook value

Details	Item with Zero NBV while in Use
Motor Vehicles	37
Furniture & Fittings	483
Hardware: servers and equipment (incl. desktops, laptops etc.)	607
Computers and Photocopiers	713
<b>Total</b>	<b>1,840</b>

# NATIONAL BUREAU OF STATISTICS

	2022/23	2021/22
	TZS	TZS
<b>78 - Intangible Assets</b>		
Computer Software Accumulated Amortization	(8,564,833)	(658,833)
Computer Software Monetary	107,761,880	0
Computer Software Non Monetary	215,811,833	215,811,833
Work-In-Progress Monetary	56,020,000	56,020,000
	<b>371,028,880</b>	<b>271,173,000</b>
<b>82 - Work In Progress</b>		
Buildings other than dwellings - WIP Monetary	66,387,190	66,387,190
Buildings other than dwellings - WIP Transfer	-66,387,190	0
	<b>0</b>	<b>66,387,190</b>
<b>89 - Payables and Accruals</b>		
Other Payables	596,790,413	803,001,174
Staff Claim Addition	62,530,000	0
Supplies of goods and services Addition	86,751,344	(2,468)
	<b>746,071,757</b>	<b>802,998,706</b>
<b>93 - Deferred Income</b>		
Deferred Subvention Capital	25,379,276,451	99,700,000
Deferred Subvention Current	0	(1,898,200,000)
Development Deferred Income Addition	85,610,597,698	102,790,665,711
Recurrent Deferred Income Addition	86,135,057	0
	<b>111,076,009,206</b>	<b>100,992,165,711</b>
<b>94 - Deposits</b>		
Unapplied Deposit Account Addition	0	24,971,000
	<b>0</b>	<b>24,971,000</b>
<b>98 - Subvention from other Government entities</b>		
Government Grant Personal Emolument	5,453,866,348	5,009,414,203
Subvention Other Charges	2,503,898,896	3,710,301,725
Deferred Subvention Capital	25,379,276,451	0
	<b>33,337,041,695</b>	<b>8,719,715,928</b>
<b>Add/Less (Change in Working Capital)</b>		
Deferred Subvention Capital	(99,700,000)	99,700,000
Deferred Subvention Current	1,898,200,000	(1,898,200,000)
Subvention from Other Government Entities	0	1,798,500,000
	<b>35,135,541,695</b>	<b>8,719,715,928</b>
<b>99 - Revenue Grants</b>		
Government Grant Development Foreign	0	22,373,448,000
Government Grant Development Local	412,094,638,150	24,728,518,000
Revenue Grants - Non Monetary	2,414,343,935	1,037,784,000
	<b>414,508,982,085</b>	<b>48,139,750,000</b>
<b>Add/Less (Change in Working Capital)</b>		
Development Deferred Income Addition (note 93)	(17,180,068,013)	89,215,915,390
Recurrent Deferred Income Addition (note 93)	86,135,057	0
Revenue Grants - Non Monetary (note 16)	(2,414,343,935)	(1,037,784,000)
	<b>(19,508,276,891)</b>	<b>88,178,131,390</b>
<b>Total</b>	<b>395,000,705,194</b>	<b>136,317,881,390</b>

# NATIONAL BUREAU OF STATISTICS

## 100 - Wages,Salaries and Employee Benefits

Acting Allowance	9,685,000	53,724,600
Casual Labour Expenses	0	230,000
Civil Servants	5,452,586,148	5,009,414,203
Court Attire Allowance	1,000,000	0
Electricity	4,636,823	0
Extra-Duty	551,476,000	622,040,000
Food and Refreshment	17,395,370	1,414,976,564
Furniture Expenses	0	44,000,000
Honoraria	291,500,000	1,341,570,000
Housing Allowance discretionary Expenses	7,400,000	0
Housing allowance Expenses	81,400,000	88,800,000
Leave Travel	176,275,000	169,738,654
Medical and Dental Refunds	0	3,000,000
Moving Expenses	14,869,000	43,699,000
Non-Civil Servant Contracts	155,306,860	9,821,097,000
Outfit Allowance	3,900,000	0
Professional Allowances	0	10,350,000
Public Service Pension Fund (PSPF) Expenses - Non Pension benefits (Imputed)	16,800,000	0
Sitting Allowance	5,414,073,221	257,425,000
Subsistence Allowance	2,361,000	0
Telephone	6,860,000	0
Transport Allowance	3,600,000	65,160,000
Water and Waste Disposal	0	1,947,000
	<b>12,211,124,422</b>	<b>18,947,172,021</b>

## Add/Less (Change in Working Capital)

Staff Claim Addition	-62,530,000	0
	<b>-62,530,000</b>	<b>0</b>
	<b>12,148,594,422</b>	<b>18,947,172,021</b>

## 101 - Use of Goods and Service

Advertising and Publication - Communication & Information	250,000	1,412,094,000
Air Travel TicketsTraining - Foreign	0	2,530,000
Air Travel TicketsTravel - In - Country	26,189,212	376,089,000
Computer Supplies and Accessories	0	691,772,668
Conference Facilities	11,738,352,760	485,393,000
Courier Services	18,328,000	0
Diesel	1,199,740,170	2,992,026,166
Electricity - Utilities Supplies and Services	126,069,078	155,950,828
Entertainment - Hospitality Supplies And Services	9,250,000	328,434,000
Food and Refreshments	2,025,407,903	0
Ground travel (bus, railway taxi, etc)Travel - In - Country	2,291,719,258	1,546,610,357
Internet and Email connections	4,500,000	63,540,508
Mobile Charges	1,285,699,802	196,734,000
Office Consumables (papers,pencils, pens and stationaries)	83,765,472	501,239,520
Outsourcing Costs (includes cleaning and security services)	122,741,084	116,661,949

## NATIONAL BUREAU OF STATISTICS

Per Diem - Domestic	20,635,264,716	21,306,317,248
Per Diem - Foreign	3,487,705	10,961,078
Posts and Telegraphs	0	2,309,750
Printing and Photocopy paper	1,950,000	0
Printing and Photocopying Costs	32,285,000	757,680,480
Publicity	1,811,638,613	0
Rent - Office Accommodation	0	3,000,000
Sporting Supplies	16,140,000	0
Subscription Fees	1,610,000	2,120,000
Telephone Charges (Land Lines)	89,406,017	57,716,784
Tuition Fees Training - Domestic	26,340,000	40,253,822
Water Charges	11,369,673	11,039,772
Water Transport	0	75,378,000
	<b>41,561,504,464</b>	<b>31,135,852,930</b>

### Add/Less (Change in Working Capital)

Building Addition	70	7,876,156	0
Consumables	70	22,722,891	227,861,000
Imprest Receivable - Staff	67	73,683,644	2,512,145,959
Prepayments Expense Opening	69	-237,000	237,000
Supplies of goods and services Addition	89	-86,753,812	782,964,517
		<b>17,291,877</b>	<b>3,523,208,476</b>
<b>Total</b>		<b>41,578,796,342</b>	<b>34,659,061,406</b>

### 102 - Other Expenses

	0	0
Audit fees Expenses	90,000,000	180,000,000
Bank Charges and Commissions	0	57,186,000
Burial Expenses	12,806,000	29,374,400
consultancy fees	177,514,900	876,811,000
Director's Fee	38,250,000	113,393,000
Freight Forwarding and Clearing Charges	0	145,443,103
Sundry Expenses	141,300,000	75,062,000
	<b>459,870,900</b>	<b>1,477,269,503</b>

### Add/Less (Change in Working Capital)

Other Payables Opening	206,210,762	(802,999,193)
	<b>206,210,762</b>	<b>(802,999,193)</b>
<b>Total</b>	<b>666,081,662</b>	<b>674,270,310</b>

### 105 - Acquisition of Property, Plant and Equipment

Acquisition of land Monetary	0	(9,325,867)
Computers and Photocopiers Monetary	(696,530,591)	(652,199,413)
Office buildings and structures Monetary	(53,161,130)	(13,675,534)
	<b>(749,691,721)</b>	<b>(675,200,814)</b>

### 104 - Acquisition of Intangibles

Computer Software Monetary	(107,761,880)	0
Work-In-Progress Monetary	0	(56,020,000)
	<b>(107,761,880)</b>	<b>(56,020,000)</b>

## NATIONAL BUREAU OF STATISTICS

### RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT) FOR THE YEAR ENDED 30 JUNE 2023

	2022/23 TZS	2021/22 TZS
<b>Surplus / Deficit</b>	<b>4,096,134,797</b>	<b>4,545,242,530</b>
<b>Add/ (Less) Non Cash Item</b>		
Amortazation of Intangible Assets	7,906,000.00	658,833.00
Current Grants From other General Government Units-non monetary	(2,414,343,935.00)	(1,037,784,000.00)
Depreciation of Property, Plant and Equipment	1,387,918,102.00	948,061,155.00
Loss on Disposal of Assets	404,797,104.00	-
Imparement of Inventories	109,994,266.00	-
<b>Add/ (Less) Change in Working Capital</b>		
Deferred Income	10,083,843,495.00	87,417,415,390.00
Deposit	(24,971,000.00)	24,971,000.00
Inventories	(30,599,046.00)	(227,861,000.00)
Payables and Accruals	(56,926,950.00)	20,034,676.00
Prepayments	237,000.00	(237,000.00)
Receivables	(73,683,643.00)	(713,645,959.00)
<b>Net Cash Flows from Operating Activities</b>	<b>13,490,306,191.00</b>	<b>90,976,855,624.00</b>

### 105 :CHANGE OF SYSTEM USED FOR PREPARATION OF FINANCIAL STATEMENTS

The Bureau shifted the use of accounting system from Epicor 10.3 system to MUSE system at start of the year 2022/23 as per Government directives that require all government institutions to adopt MUSE in handling their transactions. This led to use of new chart of account compared to those of previous system which inturn made notes and presentation for Financial statements to change.

Below is the sample of mapped previous and current chart of account and financial statement notes.

COA EPICOR	COA MUSE	DESCRIPTION EPICOR	NOTE EPICOR	NOTE MUSE
191100	13410101	Recurrent Exchequer Received-PE--PE	5	32
191101	13410102	Recurrent Exchequer Received-OC--OC	5	32
191202	14150164	Miscellaneous Income	6	31
191203	14150157	Revenue from Consultancy Fees	6	31
191205	14310117	Revenue from Permit Fees	6	19
210122	21121101	Electricity--OC	9	34
210159	21121103	Food and Refreshment--OC	9	34



## NATIONAL BUREAU OF STATISTICS

210141	22010105	Per Diem - Domestic--OC	9	35
210134	22012101	Internet and Email Connections--OC	9	35
210140	22007109	Conference Facilities--OC	9	35

### Reclassification of items from prior year audited financial statements

FS	DESCRIPTION	Financial statement Notes	
		EPICOR NOTE(OLD)	MUSE NOTE
POSITION	Inventory	12	70
	Receivables and prepayments	13	67 and 69
	Cash and cash equivalent	14(A)	62
	PPE	11	77
	Intangible asset	11(A)	78
	WIP	18	82
	Deferred Revenue	32	93
	Payables and provision	15	89 and 92
	Projects liabilities	14(B)	93
	Capital Fund	16	N/A
	Accumulated surplus	17	N/A
PERFORMANCE	Revenue from non-exchange transactions	5	16 and 32
	Revenue from Exchange transactions	6	17,19 and 31
	Statistical production cost	7	34,35,36,52 and 60
	Staff salaries&allowances	8	34,35,36,52 and 60
	Administration and establishment	9	34,35,36,52 and 60
	Maintenance and repairs	10	34,35,36,52 and 60
	Depreciation&amortisation	11	47,77 and 78